

**JERICO UNION FREE SCHOOL DISTRICT**

FEDERAL SINGLE AUDIT

June 30, 2014

**JERICHO UNION FREE SCHOOL DISTRICT  
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**JERICO UNION FREE SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Education</u>			
Passed Through New York State, Department of Education:			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies	84.010	0021-13-1695	\$ 12,994
Title I Grants to Local Educational Agencies	84.010	0021-14-1695	72,878
Total Title I, Part A Cluster			<u>85,872</u>
Special Education Cluster			
Special Education Grants to States	84.027	0032-13-0466	(1,482)
Special Education Grants to States	84.027	0032-14-0466	567,929
Special Education Preschool Grants	84.173	0033-14-0466	25,769
Total Special Education Cluster			<u>592,216</u>
English Language Acquisition Grants	84.365	0149-13-1695	2,033
English Language Acquisition Grants	84.365	0293-13-1695	1,732
English Language Acquisition Grants	84.365	0293-14-1695	11,532
			<u>15,297</u>
Improving Teacher Quality State Grants	84.367	0147-14-1695	<u>41,327</u>
Total U.S. Department of Education			<u>734,712</u>
<u>United States Department of Agriculture</u>			
Passed Through New York State, Department of Education			
Child Nutrition Cluster			
Non-Cash Assistance (food distribution)			
National School Lunch Program	10.555	N/A	58,343
Cash Assistance			
National School Lunch Program	10.555	Lunch	<u>105,018</u>
Total U.S. Department of Agriculture			<u>163,361</u>
Total Federal Awards Expended			<u>\$ 898,073</u>

**JERICO UNION FREE SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2014**

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**1. GENERAL**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs administered by the Jericho Union Free School District, which is described in Note 1 to the District's accompanying financial statements, using the modified accrual basis of accounting. Because the schedule presents only a selected portion of the operation of Jericho Union Free School District, it is not intended to and does not present the financial position and changes in financial position of the District. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through other government agencies. The information is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Certain of the District's federal award programs may have been charged with indirect costs, based upon an established rate applied to overall expenditures. There is no other indirect cost allocation plan in effect.

Matching costs (the District's share of certain program costs) are not included in the reported expenditures.

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program. Expenditures are recognized following cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through numbers are presented where available.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

Non-monetary assistance is reported in the schedule at the fair market value of commodities received, which is provided by New York State.

**2. SUBRECIPIENTS**

No amounts were provided to subrecipients.

**3. OTHER DISCLOSURES**

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by the District's casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

**JERICO UNION FREE SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
For the Year Ended June 30, 2014

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There were no prior year audit findings or questioned costs relative to federal awards.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Board of Education  
Jericho Union Free School District  
Jericho, New York

**Report on Compliance for Each Major Federal Program**

We have audited the Jericho Union Free School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB*) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Jericho Union Free School District's major federal programs for the year ended June 30, 2014. The Jericho Union Free School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Jericho Union Free School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Jericho Union Free School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Jericho Union Free School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## **Report on Internal Control Over Compliance**

Management of the Jericho Union Free School District is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the Jericho Union Free School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Jericho Union Free School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, each major fund and the fiduciary funds of the Jericho Union Free School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Jericho Union Free School District's basic financial statements. We have issued our report thereon dated September 12, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Cullen & Danowski, LLP*

January 29, 2015

*(except as to schedule of expenditures of federal awards,  
which is as of September 12, 2014)*

**JERICHO UNION FREE SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2014

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**1. SUMMARY OF AUDITOR'S RESULTS**

- A. The auditor's report expresses an unmodified opinion on the financial statements.
- B. No significant deficiencies in internal control were disclosed by the audit of the financial statements.
- C. No instances of noncompliance material to the financial statements were disclosed during the audit.
- D. No significant deficiencies in internal control over major programs were disclosed by the audit.
- E. The auditor's report on compliance for the major programs expresses an unmodified opinion.
- F. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in Part 3 of this Schedule.
- G. The programs tested as major programs were:

Special Education Cluster	
Special Education Grants to States	CFDA No. 84.027
Special Education Preschool Grants	CFDA No. 84.173

- H. The dollar threshold used to distinguish between Type A and B programs was \$300,000.
- I. The Jericho Union Free School District qualified as a low-risk auditee.

**2. FINANCIAL STATEMENTS FINDINGS**

There are no findings to be reported.

**3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There are no findings or questioned costs to be reported.



**JERICO UNION FREE SCHOOL DISTRICT**  
**CORRECTIVE ACTION PLAN**  
For the Year Ended June 30, 2014

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A corrective action plan for the year ended June 30, 2014 is not required.

